

BEFORE THE STATE TAX APPEAL BOARD
OF THE STATE OF MONTANA

VIRGIL AND LOUISE BATES and)	
RUBY MOUNTAIN TRUST,)	DOCKET NO.: IT-1998-2
Appellants,)	
)	
-vs-)	
)	
THE DEPARTMENT OF REVENUE)	FINDINGS OF FACT,
OF THE STATE OF MONTANA,)	CONCLUSIONS OF LAW,
)	ORDER and OPPORTUNITY
Respondent.)	<u>FOR JUDICIAL REVIEW</u>

The above-entitled appeal was heard on the 29th day of September, 1998 in Livingston, Montana in accordance with an order of the State Tax Appeal Board of the State of Montana (the Board). The notice of the hearing was given as required by law.

The taxpayers were represented by attorney Dana Christian. Appellant Virgil Bates presented testimony in support of the appeal. The Department of Revenue (DOR) was represented by tax counsel Roberta Cross Guns. Revenue Agent James Moody presented testimony in opposition to the appeal.

Testimony was presented and exhibits were received. A schedule for post-hearing submissions was established, and upon receipt of the post-hearing submissions the Board then took the appeal under advisement.

The Board, having fully considered the testimony,

exhibits, and all things and matters presented to it by all parties, finds and concludes as follows:

STATEMENT OF THE ISSUE

The taxpayers, VIRGIL AND LOUISE BATES and RUBY MOUNTAIN TRUST, are appealing the Final Agency Decision of the Department of Revenue. The Decision upholds the Income and Miscellaneous Tax Division's audit assessment issued to the taxpayers for tax, interest, and penalty due for tax years 1993 and 1994.

The matters before this Board are: a) to define, for tax purposes, the entity created by the Ruby Mountain Trust; b) to identify the tax consequences of that entity as it relates to income attributed to the Trust; and c) to determine the accuracy of the adjustments made to the tax returns at issue and, thus, the applicability of the taxpayers' audit assessment.

FINDINGS OF FACT

1. Due, proper, and sufficient notice was given of this matter and of the time and place of the hearing. All parties were afforded the opportunity to present evidence, oral and documentary.

2. On August 20, 1996, the DOR, through the Income and Miscellaneous Tax Division, issued an audit assessment for Virgil and Louise Bates regarding Ruby Mountain Trust Montana income for tax years 1993 and 1994. The assessment stated that

the trust was being disallowed for income tax purposes and income and expenses would be taxed on the Bates= individual return.

3. For tax year 1993, tax, penalty, and interest were assessed to the Bates in the amounts of \$6,677.00, \$1669.25, and \$1,936.33, respectively; a total due of \$10,282.58. For tax year 1994, tax, penalty, and interest were assessed in the amounts of \$38,603.00, \$9,650.75, and \$6,562.51, respectively; a \$1,000.00 credit was deducted for a total due of \$53,816.26.

4. In a letter of August 27, 1996 addressed to the Ruby Mountain Trust, Jim Moody, DOR Revenue Agent, advised that the 1993 and 1994 Trust income tax returns had been adjusted and stated:

....The fact that I am making these adjustments does not mean that the State recognizes this trust for tax purposes. In order to protect the State in this case, I have adjusted the personal returns to the method I believe is correct. The taxpayers dispute this and therefore the trust returns are also being adjusted.

In explaining the adjustments to the Trust return, the letter further stated:

....The asset transferred into the trust should have been at the Abook value@ of Bates=. The value of Market or Appraisal value is not proper. I have adjusted the inventory to historical cost plus improvements. This case is calculated on a pro-rata share per lot. Direct expenses were verified and

allowed on the real estate transactions. I have determined that the real estate sales must be reported at the gross sales price in the year of the sale. By filing returns and electing out of the installment method of reporting, you must report all income in the year of the sale. It is further determined that the income is considered business income. The sale of more than 5 lots in a year plus the substantial improvements to the property are determining factors in this case. You are considered a developer and the income is business income.

5. 1993 tax year adjustments for the Ruby Mountain Trust for tax, penalty, and interest were \$3,866.00, \$966.50, and \$1,121.14, respectively; a total due of \$5,953.64. 1994 tax year adjustments for tax, penalty, and interest were \$38,596.00, \$9,649.00, and \$6,566.19, respectively; a total due of \$54,811.19.

6. The taxpayers appealed the assessment on December 13, 1996, and a hearing was held on April 17, 1997. A decision upholding the Division's assessment was issued by a Department of Revenue's hearing examiner on June 11, 1997.

7. The taxpayers appealed the hearing examiner's decision to the DOR Director, and a Final Agency Decision upholding the assessment was issued by the Director on April 20, 1998.

8. The taxpayers appealed the Director's decision to this Board on May 11, 1998.

9. The audit resulted from a joint project of the Internal Revenue Service (IRS) and the Montana DOR.

10. The Ruby Mountain Trust was created December 29, 1992, funded by the taxpayers through an exchange of real and personal property for certificates of beneficial interest (CBI's).

TAXPAYERS= CONTENTIONS

The taxpayer contended the Ruby Mountain Trust is not a sham trust and was created for inheritance purposes and liability protection. The taxpayer stated the idea for the Trust came from a financial planning meeting he attended in Billings. The relative materials needed to plan and develop the Trust were purchased for \$2,400. He testified the Trust was not created to avoid capital gains taxes. His counsel stated the crux of the appeal before this Board is that certain capital gains are not attributable to the taxpayers.

The taxpayer submitted an exhibit (TP Ex 1) identified as ASchedule C@ that listed Ruby Mountain Trust beneficiaries. As part of the exhibit, copies of the CBI's, five in total dated December 29, 1992, were provided. These certificates reflected that the two taxpayers each had one unit, Deborah Louise Myhre and Renae Lynn Reller each had 25 units, and Daniel Verne Bates had 48 units. The taxpayer

stated these three individuals are his children. He stated he was aware of only one purpose for the CBI's, and that would be for the distribution of assets upon dissolution of the Trust.

He testified it was his understanding that the gain that would be realized from the sales of the subdivided property would be passed on to these beneficiaries if and when they received a final distribution of the Trust.

As addendums to the Declaration of Trust (TP Ex 2), the taxpayer stated Schedules A and B contained the lists of property delivered to the Trust by Virgil and Louise Bates, Trustors. Schedule A included real property, identified in this exhibit as 340 acres and various improvements, i.e. a residence built in 1915, and various outbuildings. The schedule was, more specifically, a letter from Joe Deason, Broker Associate with ERA Landmark of Bozeman. Mr. Deason stated within this letter: *Based on approximately 340 acres, an evaluation for the total land with buildings and improvements could be in the range of \$1,100,000 to \$1,300,000.*

This is based on the fact that comparable parcels are selling for in the range of \$3,000 to \$3,500 per acre.® The taxpayer testified the appraiser made an error and the number of acres is 508 rather than 340 as stated in the appraisal.

The taxpayer submitted an appraisal by Jerry R. Gossel Appraisal Services (TP Ex 7) having a valuation date of

December 29, 1992 and an inspection date of April 1, 1997. The report states: ~~A~~The function of the appraisal is to be used by Mr. Bates in evaluating the subject property for the Ruby Mountain Trust to establish the value of trust.@ The market value of the fee simple estate of the subject property as of December 29, 1992 was \$1,420,000. The subject property was described as vacant land subdivided into 27 lots. The taxpayer testified the appraiser made an error and the number of lots is 24 rather than 27 as stated in the appraisal.

The inventory list, a part of Schedule B, was not included with the exhibit and was supplied to the Board as a post-hearing submission. The list included livestock, household furnishings, guns and rifles, and a state lease.

The taxpayer contended that the property was transferred to the Trust at a fair market value basis and, since he had divested himself of any interest in that property, his basis should not be considered as the actual basis of the property in the Trust.

The activities of the Ruby Mountain Trust consisted of subdividing and selling of land and farming unsubdivided land. The trustees of the Trust were identified as Gary H. Thompson, Joyce Thompson, and Val Bentley. The taxpayer stated Mr. Bentley was not a Trustee during the audit period. He testified the Thompsons had never requested compensation for

their services as trustees; taxpayer's counsel stated Mr. Bentley had been reimbursed for consulting fees necessitated by the audit.

The taxpayer testified that he and his wife, Louise Bates, were co-managers of the Trust. Trustee Joyce Thompson has authorization to write checks on the Trust account. The taxpayer testified that he and, he believed, his wife have authorization to write checks on the Trust account for amounts up to \$5,000 without prior approval of the trustees, except for general operating expenses. Received as a post-hearing submission, a **A**Caretaker Agreement[@] dated January 1, 1993 and signed by Virgil Bates as Caretaker and Joyce Thompson and Gary Thompson as Trustees, stated:

The Caretaker is authorized to pay from the Trust bank account any ordinary and necessary expenses incurred by the Trust, no matter what the amount, including but not limited to leasing, rentals, supplies, insurance of all types required by the Trust, and other expenses for the maintenance of Trust assets. The Caretaker must obtain the Trustees' confirmation for any other expenses over \$5,000.

The proceeds of the sales of properties owned by the Trust were deposited to the Trust account, and the taxpayer testified he and Mrs. Bates did **A**not directly[@] benefit from the proceeds of the sales. Debts against the land were paid with proceeds. The taxpayer stated he did receive compensation in the amount of \$20 per hour for his time spent farming and

management assistance provided to the trustees, rent for farm machinery, and reimbursements for mileage and some trust expenses. Wages and compensation he received for farming and for management were not separated. As a self-employed contractor, the taxpayer stated he paid self-employment taxes; his counsel stated the taxpayer was not required to have worker's compensation coverage. The taxpayer stated the Trust was responsible for machinery upkeep and utilities. In the first three years of the Trust, the taxpayer stated he performed repairs and upkeep on the house and then, in 1996, began paying the Trust rent in the amount of \$350 a month. The taxpayer stated the house is small, approximately 900 square feet, and that he and Mrs. Bates occupy only 40% to 45%; the remainder of the house is devoted to Trust storage.

The taxpayer stated Mrs. Bates received compensation from time to time as co-manager of the Trust, and his son had received compensation for some road building. There was a one time distribution of monies to his three children, holders of the CBI's, and that income was declared on their individual tax returns. The taxpayer stated he did not believe the distribution was made based upon unit ownership designated in the CBI's but rather each of the children received \$5,000. He was unsure of the amount he received as a result of the distribution that was made and was unsure of whether the checks

were signed by himself or by a trustee of the Trust.

The taxpayer testified the Trust cannot be changed or terminated by the Trustors and cited Section 1.2 of the Declaration of Trust (TP Ex 2) which provides:

THIS TRUST is declared to be irrevocable, complex and cannot be changed in any manner by the Trustor. The Trustor has no possessory interest in the trust, no reversionary interest, and no retained interest whatsoever in the assets of the trust, nor has the Trustor engaged in any secret agreements or pre-arrangements, of any type, with the trustees of this trust that obligates them to act in any manner on their behalf, except as fair, unbiased, independent fiduciaries in the best interests of the beneficiaries, and in strict conformity with the guidelines and requirements of this trust indenture.

The taxpayer also testified the trustees have the power to terminate the Trust but must have the approval of all the current beneficial unit holders and cited Section 5.7 (Article Five, Power of Trustees) of the Declaration of Trust which provides, in part:

THE POWER TO terminate this trust but only with the approval of all of the current beneficial unit holders (at the termination of the trust, the property would be distributed pro-rata to the then current beneficial unit holders)....

The appellant's counsel pointed to page four of a seven page document, Notice 97-24, titled **AIRS Warns of Abusive Trusts** submitted with the DOR's June 11, 1998 Answer Brief. He stated in the case of the Ruby Mountain Trust, the DOR had not met the two prong test identified in *Markosian v. Commissioner*, 73 T.C. 1235 (1980) that determined a trust to be

abusive and a sham if: a) the parties were in noncompliance with the terms of the trust, and b) the relationship of the grantors to the property transferred did not differ in material aspects after the creation of the trust. Appellant's counsel stated that perhaps the DOR might argue the second prong of this test but not the first; and the taxpayer testified the trust has been respected for all legal purposes by all parties and trustors and trustees have complied with all terms of the Trust in conformity with the declaration of trust.

The taxpayer testified that before the inception of the Trust, he had done the bookkeeping and, after the Trust was created, he continued. The Trust hired Otis and Company for tax preparation for tax years 1993 and 1994 and for tax defense. The taxpayer stated he believed the monthly charge was \$155.

Taxpayer's counsel stated that the Bates and the Trust ask that the Board follow the law as it would pertain to a corporation issuing stock certificates of value, of a determinable value, just as this Trust issued certificates of beneficial interest, which have a value....it is an ascertainable value based on what assets are in that Trust at time....whether they call it a trust or a business trust or a corporation that looks like a trust or was written in trust language, it is some type of entity and did hold property,

apparently legally, at least as far as the county and others were concerned....@ Counsel added, A....take one of those appraisals as though the transfer was at fair market value pursuant to one of those appraisals and assess the taxes.@ Counsel concluded that the Trust was created for A....legitimate estate planning purposes and the fact that it avoids some capital gain tax is not a reason to say it's a sham....@

DEPARTMENT OF REVENUE'S CONTENTIONS

The DOR testified the IRS had identified businesses with questionable trust endeavors. Following the identification of various cases for audit and review, some were retained by the IRS and others assigned to the State of Montana. Mr. Moody was assigned the taxpayers' file. He testified that audit adjustments are routinely shared between the IRS and the DOR.

The DOR stated that the Ruby Mountain Trust is an abusive trust arrangement, created by the taxpayers for the purpose of evading income taxes. The land was conveyed into the Trust at a stepped-up appraised basis rather than at the original cost to the taxpayers. The DOR testified: AIn this case they have avoided tax by using a stepped-up basis, an appraisal value, of which has no bearing in this type of entity. So they have avoided most of the income tax using this

fallonious (sic) basis against the sale....@ After reviewing the records of the Trust, the DOR concluded the Bates continued to have control of the assets of the Trust and were benefiting directly.

As DOR Ex A, the DOR cited a portion of Part 1 General Provisions of the ATrust Code@ of Montana Code Annotated, '72-33-108, Definitions:

(4) ATrust@, when not qualified by the word Aresulting@ or Aconstructive@, includes any express trust, private or charitable, with additions thereto, wherever and however created. It also includes a trust created or determined by judgment or decree under which the trust is to be administered in the manner of an express trust and, unless otherwise provided in the trust instrument, a trust established in connection with bonds issued under Title 90, chapters 4 through 7. The term does not include conservatorships, personal representatives, custodial arrangements pursuant to chapter 26 of this title, business trusts providing for certificates to be issued to beneficiaries, common trust funds, voting trusts, security arrangements, liquidation trusts, and trusts for the primary purpose of paying debts, dividends, interest, salaries, wages, profits, pensions, or employee benefits of any kind and any arrangement under which a person is nominee or escrowee for another. (emphasis applied)

The DOR added, the aforementioned statute in combination with IRC 1031(a)(2)(E) specifically identify a business trust that provides CBI=s as not meeting the definition of a trust.

The DOR testified that the basic elements of a trust pursuant to Federal law are:

- C the trust is created by a transfer or gift into the trust, and not from a sale or exchange;
- C the trust is created for the purpose of protecting assets for some

future use;

- C the trust is created for the purpose of providing benefit to the beneficiaries of the trust; and
- C trust assets are managed by a party or parties not related and who will not benefit from the trust.

The DOR explained that the term "sham trust" describes a trust that, for tax purposes, does not exist. The DOR testified that the elements of a sham trust, pursuant to Federal Tax Regulations, include that upon creation of the trust there results in no meaningful change in the taxpayer's control over or benefit from the taxpayer's assets. It may be created:

- C by an exchange of units of beneficial interest for assets; and those assets often are transferred at a stepped-up or appraisal basis rather than cost basis in an attempt to avoid a "taxable event" for which capital gains would be applicable;
- C for the purpose of carrying on business without being taxed for any proceeds from that business; and
- C for the purpose of continuing benefit to those who created the trust.

Additionally, trust assets continue to be managed by persons who created the trust and who are benefiting from the trust.

The DOR testified that the elements of a business trust, pursuant to IRS Notice 97-24 and the Federal Tax Regulations '301.7701 include:

- C transfer of assets into a business trust in exchange for units of beneficial interest;
- C payments by the business trust to individuals holding the units, usually characterized as deductible business expenses; and
- C reduced or eliminated self-employment taxes due to little or no income being received by the business.

Additionally, the DOR stated that a business trust is considered an abusive trust under federal law and, therefore, an illegal evasion of taxes. The fact that an organization is technically cast in the form of a trust does not change the real character of the organization if that organization is more properly classified as a business entity under Federal law.

In the instant case, the DOR stated there are two tax entities: the trust and the individuals. When there is an appeal in such a case, the income in question is attributed to both entities, and then the appeal decision determines where the taxes are to be imputed.

The DOR stated that, in the opinion of the department, the Ruby Mountain Trust is an abusive business trust and should be ~~A~~shammed.® The DOR stated elements of both

an abusive business trust and of a sham trust were found in the Ruby Mountain Trust, and involved several tax issues including improper tax calculations and income subject to self-employment tax that were not reported. Mr. Virgil Bates continued operations, to include the accounting books and records, in the same manner before and after the Trust was formed, and so he operated as though the Trust didn't exist; and the assets of the Trust were controlled and operated by the taxpayers rather than by the Trustees.

The DOR testified that a revocable trust is one which a beneficiary can, at some future date, abolish the trust, unlike an irrevocable trust which cannot be dissolved through an event of the taxpayer. The DOR stated that most revocable trusts are **Ainvisible@** for tax purposes.

The DOR identified the tax consequences of an abusive trust, stating that such a trust would not exist for tax purposes. If determined to be a sham trust, all of the taxable events transfer to the individuals' tax return; therefore, in the instant case, the DOR determined any income derived from the sales of lots or other assets currently held by either the individuals or the Trust is income imputed to the individuals rather than to the Trust.

The department's determination of the capital gains income started with the original cost basis of the land to

which were added the improvements to the land; and this adjusted basis was then apportioned to individual lots. The decision of this Board will determine if the net income from the sales transactions will be attributable to either the individuals or to the Trust; and, if either, the tax, penalty, and interest for tax years 1993 and 1994 will be assessed to the Virgil and Louise Bates or to the Ruby Mountain Trust.

In response to questioning of the appellants' counsel, Mr. Moody stated that the Bates benefited from the Trust by A...illegal tax avoidance by over-valuing the property, avoiding income tax and self-employment tax and avoiding, on the state level, nearly \$50,000 of tax. In my opinion, that's a benefit.@"

DOR's counsel stated: A trust is an entity that is set up for protection of assets where there's trustees that manage that for the benefit of beneficiaries and the beneficiaries are not the managers.@" She stated there is usually some changes in effect when a trust is created and, in the case of the Ruby Mountain Trust, there haven't been any changes. as the Bates continued operating their business as usual. Counsel concluded: A...it is our proposition that because of that and because of the exchange of units of beneficial interest, and again the management of the trust that is being done entirely by the Bates and not at all by the

Trustees, puts us into a sham trust. That's not a trust at all, it is just a sole proprietorship....and should be taxed accordingly.@"

DISCUSSION

The initial matter before this Board is to determine the nature of the Ruby Mountain Trust as it relates to tax considerations under Montana law. That conclusion, then, will determine the applicable tax consequences for the taxpayers and for the Trust. The additional matter before this Board is to determine the accuracy of the adjustments made by the DOR to the tax returns of the entity responsible for the income that is presently attributed to both the Bates and the Trust.

Montana statute, ' 72-33-108 clearly excludes for tax consideration A....business trusts providing for certificates to be issued to beneficiaries....@" Testimony and evidence presented in this hearing left no doubt that the Ruby Mountain Trust is a business trust. It is a business entity and, therefore, an abusive trust under federal law, as described in IRS Notice 97-24.

It is evident the creation of the Ruby Mountain Trust had no economic purpose other than tax avoidance. Upon creation of the Trust, no meaningful change occurred in the taxpayers' control over their assets. The taxpayers continued to control, benefit from, and to operate the business after the

creation of the Trust. In spite of the language of Section 1.2 of the Declaration of Trust, The Trust is revocable with the concurrence of all holders of the beneficial units, namely, the taxpayers and their three children. This revocability demonstrates the taxpayers continued control. The assets were transferred to the Trust at a stepped-up basis rather than a cost basis resulting in the avoidance of significant capital gains taxes. It is a sham trust and, for tax purposes, does not exist.

The capital gains income as calculated by the DOR was, in the opinion of this board, correctly determined, using the original cost basis of the land plus improvements.

Assessments were made to both Virgil and Louise Bates and to the Ruby Mountain Trust in anticipation of the appeal.

All income received by the Bates should be attributed to them as individuals as if the Trust had not existed for the tax years 1993 and 1994. Assessments to the Ruby Mountain Trust will be voided.

CONCLUSIONS OF LAW

1. The State Tax Appeal Board has jurisdiction over this matter. ' 15-2-302 Montana Code Annotated

2. **15-30-145. Revision of return by department -- statute of limitations -- examination of records and persons.** (1) If, in the opinion of the department, any return of a taxpayer is in any essential respect incorrect, it may revise the return. (Montana Code

Annotated)

3. **72-33-108. Definitions.** As used in chapters 33 through 36, unless the context requires otherwise, the following definitions apply:

(4) "Trust", when not qualified by the word "resulting" or "constructive", includes any express trust, private or charitable, with additions thereto, wherever and however created. It also includes a trust created or determined by judgment or decree under which the trust is to be administered in the manner of an express trust and, unless otherwise provided in the trust instrument, a trust established in connection with bonds issued under Title 90, chapters 4 through 7. The term does not include conservatorships, personal representatives, custodial arrangements pursuant to chapter 26 of this title, business trusts providing for certificates to be issued to beneficiaries, common trust funds, voting trusts, security arrangements, liquidation trusts, and trusts for the primary purpose of paying debts, dividends, interest, salaries, wages, profits, pensions, or employee benefits of any kind and any arrangement under which a person is nominee or escrowee for another.

(7) "Gross income" means the taxpayer's gross income for federal income tax purposes as defined in section 61 of the Internal Revenue Code of 1954 (26 U.S.C. 61) or as that section may be labeled or amended, excluding unemployment compensation included in federal gross income under the provisions of section 85 of the Internal Revenue Code of 1954 (26 U.S.C. 85) as amended. (Montana Code Annotated)

4. **15-30-111. Adjusted gross income.** (1) Adjusted gross income is the taxpayer's federal income tax adjusted gross income as defined in section 62 of the Internal Revenue Code of 1954, 26 U.S.C. 62, as that section may be labeled or amended.... (Montana

Code Annotated)

5. No gain or loss is to be recognized on an exchange of property held for productive use in a trade or business or for investment if such property is exchanged solely for property of like kind which is also to be held either for productive use in a trade or business or for investment. However, such non-recognition does not apply to any exchange involving certificates of trust of beneficial interest. 26 U.S.C. ' 1031(a)(2)(E)

6. The gain from the sale or other disposition of property is the excess of the amount realized from such sale or disposition over the adjusted basis provided in 26 U.S.C. ' 1011 for establishing gain, and the loss shall be the excess of the adjusted basis provided in such section for determining loss over the amount realized. 26 U.S.C.' 1001(a)

7. Unless otherwise provided for, the entire amount of gain or loss on the sale or exchange of property shall be recognized. 26 U.S.C. ' 1001(c)

8. The adjusted basis for determining gain or loss from the sale or other disposition of property, whenever acquired, shall be as provided for under 26 U.S.C. ' 1016. 26 U.S.C. ' 1011(a)

9. The basis of property shall be the cost of such property, except as otherwise provided for in the Code. 26

U.S.C. ' 1012

10. The self-employment earnings from subdividing and selling land that the Bates received are subject to self-employment tax and Montana OFLT pursuant to 26 U.S.C. ' 1401 to ' 1403 and ' 39-71-2501 to ' 39-71-2506 Montana Code Annotated.

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11. **15-30-321. Penalties for violation of chapter.**

(2) If any person fails, purposely or knowingly violating any requirement imposed by this chapter, to make a return of income or to pay a tax if one is due at the time required by or under the provisions of this chapter, there shall be added to the tax an additional amount equal to 25% thereof, but such additional amount shall in no case be less than \$25, and interest at 1% for each month or fraction of a month during which the tax remains unpaid.

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ORDER

IT IS THEREFORE ORDERED by the State Tax Appeal Board of the State of Montana that the assessment of additional tax, penalty, and interest for tax years 1993 and 1994 assessed to Virgil and Louise Bates as determined by the Department of Revenue is properly due and owing by the taxpayers.

Dated this 19th day of November, 1998.

BY ORDER OF THE
STATE TAX APPEAL BOARD

PATRICK E. MCKELVEY, Chairman

(S E A L)

GREGORY A. THORNQUIST, Member

LINDA L. VAUGHEY, Member

NOTICE: You are entitled to judicial review of this Order in accordance with Section 15-2-303(2), MCA. Judicial review may be obtained by filing a petition in district court within 60 days following the service of this Order.